

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 66064**

Petitioner:

**BRUCE ELDER,**

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF  
EQUALIZATION.**

## **ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on December 2, 2015, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared *pro se*. Respondent was represented by Benjamin Swartzendruber, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**East 30 ft of South 330 ft of SW ¼ Section 23-4-63; Ex S 30 ft & Ex M/R  
Arapahoe County Schedule No. 031546869**

The subject is a 0.2066-acre (30 foot by 300 foot or 1/5 acre) vacant parcel. It is located north of East Roberts Road in unincorporated Arapahoe County south of Bennett. Per Arapahoe County's Land Division, its 300-foot length starts at the north edge of the road ditch, and the excepted 30 feet in the legal description is for road purposes extending from the south property line to the middle of East Roberts Road. The parcel is surrounded by dry-land pasture.

Respondent assigned an actual value of \$500 for tax year 2015. Petitioner is requesting a value of \$40.

Mr. Elder inherited the subject parcel from his father, who originally owned 160 acres. On selling the larger parcels, he retained the subject strip.

Mr. Elder described the subject property as landlocked by larger parcels. He testified that it would not support development or construction of a single building. Either wheat harvest or grazing would require access, probable involvement by others (plowing, tilling, cultivating, harvesting) and would not be financially feasible or prudent. The only value would be for an adjacent landowner.

Mr. Elder described the subject parcel as inaccessible, arguing that it does not abut East Roberts Road.

Mr. Elder prepared a graph portraying a per-acre cost basis (see page 24 of Exhibit 1). He concluded that small acreages carry higher values than large parcels and, further, that exceptionally small parcels have limited value. He based his requested value of \$40 on the graph.

Respondent's witness, Karen Hart, Certified General Appraiser and Arapahoe County Land Division Supervisor, discussed access from East Roberts Road. The subject's legal description includes an "exception" or easement to the middle of the road. Petitioner could install a culvert over the ditch and a driveway accessing the subject strip of land.

Ms. Hart presented four small and unbuildable comparable sales pictured on pages 9 and 10 of Exhibit A. Derived from a larger sampling, the four sold for \$100 (0.298 acre), \$5,000 (0.102 acre), \$10,000 (0.12 acre) and \$100,000 (0.245 acre), respectively. Most were purchased by adjoining owners. Sale prices per acre ranged from \$335.57 to \$408,163.27.

Ms. Hart also presented 36 sales of agriculturally-classified land on pages 7 and 8 of Exhibit A. The lowest price per acre was \$438 rounded, suggesting that \$500 for an unbuildable parcel seem reasonable. She noted that her analysis was not an appraisal because adjustments were difficult to determine, but it provided information to determine a value for minimal-value properties in the county.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

The Board agrees with both parties that the subject parcel is likely unbuildable and that purchase by an adjoining landowner is the most reasonable scenario.

The Board finds that the Cost and Income Approaches do not apply to vacant land and that the Market Approach is the only reliable approach. Respondent's analysis is more convincing because it includes sales of four small, narrowly configured parcels. Petitioner's graph does not meet the statutory mandate for analysis.

**ORDER:**

The petition is denied.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 21st day of December, 2015.



**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*

Diane M. DeVries

*MaryKay Kelley*

MaryKay Kelley

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Milla Lishchuk*  
Milla Lishchuk